

EXHIBIT 6

4291

RP-524 (3/09)



NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES

COMPLAINT ON REAL PROPERTY ASSESSMENT FOR 2022

BEFORE THE BOARD OF ASSESSMENT REVIEW FOR Ramapo

(city, town village or county)

PART ONE: GENERAL INFORMATION

(General information and instructions for completing this form are contained in form RP-524-Ins)

1. Name and telephone no. of owner(s)

Shem Olam LLC

2. Mailing Address of owner(s)

18 MOUNTAIN AVE

MONSEY NY 10952

Day no. (845) 538 7909

Evening no. ()

Email (optional)

3. Name, address and telephone no. of representative of owner, if representative is filing application.
(if applicable, complete Part Four on page 4.)

Richard Sirajian

4. Property location

82 Highview Rd

Street Address

Village (if any)

Suffern NY 10901

Rockland

City/Town

County

RCSD

School District

5. Property identification (see tax bill or assessment roll)

Tax map number or section/block/lot 49.17-2-42 and 49.17-2-47

Type of property:

Residence

Farm

Vacant land

Commercial

Industrial

Other



Description: Both parcels are part of a single YESHIVA CAMPUS at 82 Highview Rd

6. Assessed value appearing on the assessment roll:

Land \$

Total \$

7. Property owner's estimate of market value of property as of valuation date (see instructions)

\$ NA

RA-324 (J3/09)

2

PART TWO: INFORMATION NECESSARY TO DETERMINE VALUE OF PROPERTY
(If additional explanation or documentation is necessary, please attach)

Information to support the value of property claimed in Part One, item 7 (complete one or more):

1. ☐ Purchase price of property: \$ _____
 - a. Date of purchase: _____
 - b. Terms ☐ Cash ☐ Contract ☐ Other (explain) _____
 - c. Relationship between seller and purchaser (parent-child, in-laws, siblings, etc.): _____
 - d. Personal property, if any, included in purchase price (furniture, livestock, etc.; attach list and sales tax receipt): _____
2. ☐ Property has been recently offered for sale (attach copy of listing agreement, if any):
When and for how long: _____
How offered: _____ Asking price: \$ _____
3. ☐ Property has been recently appraised (attach copy): When: _____ By Whom: _____
Purpose of appraisal: _____ Appraised value: \$ _____
4. ☐ Description of any buildings or improvements located on the property, including year of construction and present condition:

5. ☐ Buildings have been recently remodeled, constructed or additional improvements made:
Cost \$ _____
Date Started: _____ Date Completed: _____
Complainant should submit construction cost details where available.
6. ☐ Property is income producing (e.g., leased or rented), commercial or industrial property and the complainant is prepared to present detailed information about the property including rental income, operating expenses, sales volume and income statements.
7. ☐ Additional supporting documentation (check if attached).

PP-524 (J3/09)

4

PART FOUR: DESIGNATION OF REPRESENTATIVE TO MAKE COMPLAINT

I, Henoch Zaks, as complainant (or officer thereof) hereby designate Richard Sarajian Esq to act as my representative in any and all proceedings before the board of assessment review of the city/town/village/county of Rockland for purposes of reviewing the assessment of my real property as it appears on the 22 (year) tentative assessment roll of such assessing unit.

May 18 2022

Date

[Signature]
Signature of owner (or officer thereof)

PART FIVE: CERTIFICATION

I certify that all statements made on this application are true and correct to be best of my knowledge and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false instruments.

5-18-22

Date

[Signature]
Signature of owner (or representative)

PART SIX: STIPULATION

The complainant (or complainant's representative) and assessor (or assessor designated by a majority of the board of assessors) whose signatures appear below stipulate that the following assessed value is to be applied to the above described property on the (year) assessment roll: Land \$ Total \$

(Check box if stipulation approves exemption indicated in Part Three, section B.2. or C.1.)

Complainant or representative

Assessor

Date

SPACE BELOW FOR USE OF BOARD OF ASSESSMENT REVIEW

Disposition

- ☐ Unequal assessment ☐ Excessive assessment
☐ Unlawful assessment ☐ Misclassification
☐ Ratification of stipulated assessment ☐ No change in assessment

Reason: Denied

[Signature]

Vote on Complaint

☒ All concur

☐ All concur except:

Name

☐ against

☐ abstain

☐ absent

Name

☐ against

☐ abstain

☐ absent

Decision by

Board of Assessment Review

	<u>Tentative assessment</u>	<u>Claimed assessment</u>	<u>Decision by</u>
Total assessment	\$	\$	\$
Transition assessment (if any) ...	\$	\$	\$
Exempt amount	\$	\$	\$
Taxable assessment	\$	\$	\$

Class designation and allocation of assessed value (if any):

Homestead	\$	\$	\$
Non-homestead	\$	\$	\$

Date notification mailed to complainant

PART THREE: GROUNDS FOR COMPLAINT
A. UNEQUAL ASSESSMENT (Complete items 1-4)

1. The assessment is unequal for the following reason: (check a or b)
 - a. ☐ The assessed value is at a higher percentage of value than the assessed value of other real property on the assessment roll.
 - b. ☐ The assessed value of real property improved by a one, two or three family residence is at a higher percentage of full (market) value than the assessed value of other residential property on the assessment roll or at a higher percentage of full (market) value than the assessed value of all real property on the assessment roll.
2. The complainant believes this property should be assessed at _____% of full value based on one or more of the following (check one or more):
 - a. ☐ The latest State equalization rate for the city, town or village in which the property is located is _____%.
 - b. ☐ The latest residential assessment ratio established for the city, town or village in which the residential property is located. Enter latest residential assessment ratio only if property is improved by a one, two or three family residence _____%.
 - c. ☐ Statement of the assessor or other local official that property has been assessed at _____%.
 - d. ☐ Other (explain on attached sheet).
3. Value of property from Part one #7 \$ _____
4. Complainant believes the assessment should be reduced to \$ _____

B. EXCESSIVE ASSESSMENT (Check one or more)

The assessment is excessive for the following reason(s):

1. ☐ The assessed value exceeds the full value of the property.
 - a. Assessed value of property \$ _____
 - b. Complainant believes that assessment should be reduced to full value of (Part one #7) \$ _____
 - c. Attach list of parcels upon which complainant relies for objection, if applicable.
2. ☐ The taxable assessed value is excessive because of the denial of all or portion of a partial exemption.
 - a. Specify exemption (e.g., senior citizens, veterans, school tax relief [STAR]) _____
 - b. Amount of exemption claimed \$ _____
 - c. Amount granted, if any: \$ _____
 - d. If application for exemption was filed, attach copy of application to this complaint.
3. ☐ Improper calculation of transition assessment. (Applicable only in approved assessing unit which has adopted transition assessments.)
 - a. Transition assessment \$ _____
 - b. Transition assessment claimed \$ _____

C. UNLAWFUL ASSESSMENT (Check one or more)

The assessment is unlawful for the following reason(s):

1. ☒ Property is wholly exempt. (Specify exemption (e.g., nonprofit organization)) religious nonprofit
2. ☐ Property is entirely outside the boundaries of the city, town, village, school district or special district in which it is designated as being located.
3. ☐ Property has been assessed and entered on the assessment roll by a person or body without the authority to make the entry.
4. ☐ Property cannot be identified from description or tax map number on the assessment roll.
5. ☐ Property is special franchise property, the assessment of which exceeds the final assessment thereof as determined by the State Board of Real Property Services. (Attach copy of State Board certificate.)

D. MISCLASSIFICATION (Check one)

The property is misclassified for the following reason (relevant only in approved assessing unit which establish homestead and non-homestead tax rates):

- _____ Class designation on the assessment roll: _____
1. ☐ Complainant believes class designation should be _____
 2. ☐ The assessed value is improperly allocated between homestead and non-homestead real property.

Allocation of assessed value on assessment roll

Homestead\$ _____
Non-Homestead\$ _____

Claimed allocation

**NOTICE OF DETERMINATION OF
BOARD OF ASSESSMENT REVIEW**
For the Town of Ramapo

6/29/2022

**SHEM OLAM LLC
18 MOUNTAIN AVE
MONSEY, NY 10952**

**Parcel ID: 89/49.17-2-47
Address: 105 CARLTON RD
Grievance Number: 429
Representative: RICHARD SARAJIAN**

The tentative assessed value of **250,000** for this property:
HAS NOT BEEN REDUCED.

Your complaint was based upon a contention that your assessment should be changed because of the following: Exemption

EXEMPTION

The taxable assessed value was determined to be 250,000.
Your request for an exemption was denied because you do not qualify for the exemption.

ADDITIONAL FACTORS

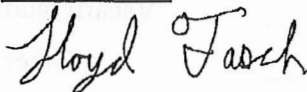
Factors in addition to or other than those listed that affected the determination were:
Exemption Denied

If you are dissatisfied with the determination of the Board of Assessment Review, you may seek judicial review of your assessment pursuant to Article 7 of the Real Property Tax Law (RPTL).

If you are the owner of a one, two or three family residential structure and reside at such residence, or, if you are the owner of unimproved property which is not of sufficient size as determined by your assessing unit to contain a one, two or three family residential structure, you may seek small claims assessment review pursuant to Title 1-A of Article 7 of the RPTL. Petitions for judicial review must be filed within thirty (30) days of the last date allowed by law for filing of the final assessment roll for your assessing unit, or the published notice of such filing, whichever is later. Petition forms for Small Claims Assessment Review may be obtained from the County Clerk's Office.

Vote on complaint:

ALL CONCUR



Lloyd Tasch
Chairperson - Board of Assessment Review

428

RP-524 (3/09)



NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES

COMPLAINT ON REAL PROPERTY ASSESSMENT FOR 2022

BEFORE THE BOARD OF ASSESSMENT REVIEW FOR Ramapo

(city, town village or county)

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Shem Olam LLC

2. Mailing Address of owner(s)

18 MOUNTAIN AVE

MONSEY NY 10952

Day no. (845) 538 7909

Evening no. ()

Email (optional)

3. Name, address and telephone no. of representative of owner, if representative is filing application.
(if applicable, complete Part Four on page 4.)

Richard Sirajian

4. Property location

82 Highview Rd

Street Address

Village (if any)

Suffern NY 10901

City/Town

Rockland

County

RCSD

School District

5. Property identification (see tax bill or assessment roll)

Tax map number or section/block/lot 49.17-2-42 and 49.17-2-47

Type of property:

Residence

Farm

Vacant land

Commercial

Industrial

Other



Description: Both parcels are part of a single YESHIVA CAMPUS at 82 Highview Rd

6. Assessed value appearing on the assessment roll:

Land \$

Total \$

7. Property owner's estimate of market value of property as of valuation date (see instructions)

\$ NA

ASSESSOR'S OFFICE

2022 MAY 19 PM 3:43

TOWN OF RAMAPO
FILED

RP-524 (03/09)

2

PART TWO: INFORMATION NECESSARY TO DETERMINE VALUE OF PROPERTY

(If additional explanation or documentation is necessary, please attach)

Information to support the value of property claimed in Part One, item 7 (complete one or more):

1. ☐ Purchase price of property: \$ _____
 - a. Date of purchase: _____
 - b. Terms ☐ Cash ☐ Contract ☐ Other (explain) _____
 - c. Relationship between seller and purchaser (parent-child, in-laws, siblings, etc.): _____
 - d. Personal property, if any, included in purchase price (furniture, livestock, etc.; attach list and sales tax receipt): _____
2. ☐ Property has been recently offered for sale (attach copy of listing agreement, if any):
When and for how long: _____
How offered: _____ Asking price: \$ _____
3. ☐ Property has been recently appraised (attach copy): When: _____ By Whom: _____
Purpose of appraisal: _____ Appraised value: \$ _____
4. ☐ Description of any buildings or improvements located on the property, including year of construction and present condition:

5. ☐ Buildings have been recently remodeled, constructed or additional improvements made:
Cost \$ _____
Date Started: _____ Date Completed: _____
Complainant should submit construction cost details where available.
6. ☐ Property is income producing (e.g., leased or rented), commercial or industrial property and the complainant is prepared to present detailed information about the property including rental income, operating expenses, sales volume and income statements.
7. ☐ Additional supporting documentation (check if attached).

RP-524 (3/09)

4

PART FOUR: DESIGNATION OF REPRESENTATIVE TO MAKE COMPLAINT

I, Henoch Zaks, as complainant (or officer thereof) hereby designate Richard Sarajian Esq to act as my representative in any and all proceedings before the board of assessment review of the city/town/village/county of Rockland for purposes of reviewing the assessment of my real property as it appears on the 22 (year) tentative assessment roll of such assessing unit.

May 18 2022

Date

[Signature]
Signature of owner (or officer thereof)

PART FIVE: CERTIFICATION

I certify that all statements made on this application are true and correct to be best of my knowledge and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false instruments.

5-18-22

Date

[Signature]
Signature of owner (or representative)

PART SIX: STIPULATION

The complainant (or complainant's representative) and assessor (or assessor designated by a majority of the board of assessors) whose signatures appear below stipulate that the following assessed value is to be applied to the above described property on the (year) assessment roll: Land \$ Total \$
(Check box if stipulation approves exemption indicated in Part Three, section B.2. or C.1.)

Complainant or representative

Assessor

Date

SPACE BELOW FOR USE OF BOARD OF ASSESSMENT REVIEW

Disposition

- ☐ Unequal assessment ☐ Excessive assessment
☐ Unlawful assessment ☐ Misclassification
☐ Ratification of stipulated assessment ☐ No change in assessment

Reason: Denied

[Signature]
Floyd Tash

Vote on Complaint

☒ All concur

☐ All concur except:

Name

☐ against

☐ abstain

☐ absent

☐ against

☐ abstain

☐ absent

Name

Decision by

Board of Assessment Review

	<u>Tentative assessment</u>	<u>Claimed assessment</u>	<u>Board of Assessment Review</u>
Total assessment	\$	\$	\$
Transition assessment (if any) ...	\$	\$	\$
Exempt amount.....	\$	\$	\$
Taxable assessment.....	\$	\$	\$

Class designation and allocation of assessed value (if any):

Homestead \$

Non-homestead \$

Date notification mailed to complainant

PART THREE: GROUNDS FOR COMPLAINT
A. UNEQUAL ASSESSMENT (Complete items 1-4)

1. The assessment is unequal for the following reason: (check a or b)
 - a. ☐ The assessed value is at a higher percentage of value than the assessed value of other real property on the assessment roll.
 - b. ☐ The assessed value of real property improved by a one, two or three family residence is at a higher percentage of full (market) value than the assessed value of other residential property on the assessment roll or at a higher percentage of full (market) value than the assessed value of all real property on the assessment roll.
2. The complainant believes this property should be assessed at _____% of full value based on one or more of the following (check one or more):
 - a. ☐ The latest State equalization rate for the city, town or village in which the property is located is _____%.
 - b. ☐ The latest residential assessment ratio established for the city, town or village in which the residential property is located. Enter latest residential assessment ratio only if property is improved by a one, two or three family residence _____%.
 - c. ☐ Statement of the assessor or other local official that property has been assessed at _____%.
 - d. ☐ Other (explain on attached sheet).
3. Value of property from Part one #7 \$ _____
4. Complainant believes the assessment should be reduced to \$ _____

B. EXCESSIVE ASSESSMENT (Check one or more)

The assessment is excessive for the following reason(s):

1. ☐ The assessed value exceeds the full value of the property.
 - a. Assessed value of property \$ _____
 - b. Complainant believes that assessment should be reduced to full value of (Part one #7) \$ _____
 - c. Attach list of parcels upon which complainant relies for objection, if applicable.
2. ☐ The taxable assessed value is excessive because of the denial of all or portion of a partial exemption.
 - a. Specify exemption (e.g., senior citizens, veterans, school tax relief [STAR]) _____
 - b. Amount of exemption claimed \$ _____
 - c. Amount granted, if any: \$ _____
 - d. If application for exemption was filed, attach copy of application to this complaint.
3. ☐ Improper calculation of transition assessment. (Applicable only in approved assessing unit which has adopted transition assessments.)
 - a. Transition assessment \$ _____
 - b. Transition assessment claimed \$ _____

C. UNLAWFUL ASSESSMENT (Check one or more)

The assessment is unlawful for the following reason(s):

1. ☒ Property is wholly exempt. (Specify exemption (e.g., nonprofit organization)) religious nonprofit
2. ☐ Property is entirely outside the boundaries of the city, town, village, school district or special district in which it is designated as being located.
3. ☐ Property has been assessed and entered on the assessment roll by a person or body without the authority to make the entry.
4. ☐ Property cannot be identified from description or tax map number on the assessment roll.
5. ☐ Property is special franchise property, the assessment of which exceeds the final assessment thereof as determined by the State Board of Real Property Services. (Attach copy of State Board certificate.)

D. MISCLASSIFICATION (Check one)

The property is misclassified for the following reason (relevant only in approved assessing unit which establish homestead and non-homestead tax rates):

- Class designation on the assessment roll: _____
1. ☐ Complainant believes class designation should be _____
 2. ☐ The assessed value is improperly allocated between homestead and non-homestead real property.

Allocation of assessed value on assessment roll

Homestead\$ _____
Non -Homestead\$ _____

Claimed allocation

PART FOUR: DESIGNATION OF REPRESENTATIVE TO MAKE COMPLAINT

I, _____, as complainant (or officer thereof) hereby designate _____ to act as my representative in any and all proceedings before the board of assessment review of the city/town/village/county of _____ for purposes of reviewing the assessment of my real property as it appears on the _____ (year) tentative assessment roll of such assessing unit.

Date

Signature of owner (or officer thereof)

PART FIVE: CERTIFICATION

I certify that all statements made on this application are true and correct to the best of my knowledge and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false instruments.

Date

Signature of owner (or representative)

PART SIX: STIPULATION

The complainant (or complainant's representative) and assessor (or assessor designated by a majority of the board of assessors) whose signatures appear below stipulate that the following assessed value is to be applied to the above described property on the _____ (year) assessment roll: Land \$ _____ Total \$ _____

☐ (Check box if stipulation approves exemption indicated in Part Three, section B.2. or C.1.)

Complainant or representative

Assessor

Date

SPACE BELOW FOR USE OF BOARD OF ASSESSMENT REVIEW

Disposition

- | | |
|----------------------------------------------------------------|--------------------------------------------------|
| <input type="checkbox"/> Unequal assessment | <input type="checkbox"/> Excessive assessment |
| <input type="checkbox"/> Unlawful assessment | <input type="checkbox"/> Misclassification |
| <input type="checkbox"/> Ratification of stipulated assessment | <input type="checkbox"/> No change in assessment |

Reason: _____

Vote on Complaint

- ☐ All concur
☐ All concur except: _____

Name

☐ against ☐ abstain ☐ absent

Name

☐ against ☐ abstain ☐ absent

Decision by

	<u>Tentative assessment</u>	<u>Claimed assessment</u>	<u>Board of Assessment Review</u>
Total assessment	\$ _____	\$ _____	\$ _____
Transition assessment (if any)	\$ _____	\$ _____	\$ _____
Exempt amount	\$ _____	\$ _____	\$ _____
Taxable assessment	\$ _____	\$ _____	\$ _____

Class designation and allocation of assessed value (if any):

Homestead	\$ _____	\$ _____	\$ _____
Non-homestead	\$ _____	\$ _____	\$ _____



NYS DEPARTMENT OF TAXATION & FINANCE - OFFICE OF REAL PROPERTY TAX SERVICE

RP-524 (3/89)

COMPLAINT ON REAL PROPERTY ASSESSMENT FOR 20____

BEFORE THE BOARD OF ASSESSMENT REVIEW FOR _____
(city, town village or county)

PART ONE: GENERAL INFORMATION

(General information and instructions for completing this form are contained in form RP-524-Ins)

1. Name and telephone no. of owner(s)

2. Mailing Address of owner(s)

Day no. ()

Evening no. ()

Email (optional)

3. Name, address and telephone no. of representative of owner, if representative is filing application.
(if applicable, complete Part Four on page 4.)

4. Property location

Street Address

Village (if any)

City/Town

County

School District

5. Property identification (see tax bill or assessment roll)

Tax map number or section/block/lot _____

Type of property: Residence _____ Farm _____ Vacant land _____

Description: Commercial _____ Industrial _____ Other _____

Assessed value appearing on the assessment roll:

6. Land \$ _____ Total \$ _____

7. Property owner's estimate of market value of property as of valuation date (see instructions) \$ _____

Property ID (SBL)

DO NOT WRITE HERE

Exemption/Value

Reviewed By

FOR ASSESSOR'S OFFICE USE ONLY

MM/YYYY

Valuation Date

Prop Type

SWIS Code

DO NOT WRITE HERE

PART TWO: INFORMATION NECESSARY TO DETERMINE VALUE OF PROPERTY
(If additional explanation or documentation is necessary, please attach)

Information to support the value of property claimed in Part One, item 7 (complete one or more):

1. ☐ Purchase price of property: \$ _____
 - a. Date of purchase: _____
 - b. Terms: ☐ Cash ☐ Contract ☐ Other (explain) _____
 - c. Relationship between seller and purchaser (parent-child, in-laws, siblings, etc.): _____
 - d. Personal property, if any, included in purchase price (furniture, livestock, etc.; attach list and sales tax receipt): _____
2. ☐ Property has been recently offered for sale (attach copy of listing agreement, if any):
When and for how long: _____
How offered: _____ Asking price: \$ _____
3. ☐ Property has been recently appraised (attach copy): When: _____ By Whom: _____
Purpose of appraisal: _____ Appraised value: \$ _____
4. ☐ Description of any buildings or improvements located on the property, including year of construction and present condition: _____

5. ☐ Buildings have been recently remodeled, constructed or additional improvements made:
Cost \$ _____
Date Started: _____ Date Completed: _____
Complainant should submit construction cost details where available.
6. ☐ Property is income producing (e.g., leased or rented), commercial or industrial property and the complainant is prepared to present detailed information about the property including rental income, operating expenses, sales volume and income statements.
7. ☐ Additional supporting documentation (check if attached).

**NOTICE OF DETERMINATION OF
BOARD OF ASSESSMENT REVIEW**
For the Town of Ramapo

6/29/2022

**SHEM OLAM LLC
C/O ZAKS RABBI ARYEH
18 MOUNTAIN AVE
MONSEY, NY 10952**

**Parcel ID: 89/49.17-2-42
Address: 82 HIGHVIEW RD
Grievance Number: 428
Representative: RICHARD SARAJIAN**

The tentative assessed value of **226,600** for this property:
HAS NOT BEEN REDUCED.

Your complaint was based upon a contention that your assessment should be changed because of the following: Exemption

EXEMPTION

The taxable assessed value was determined to be 226,600.
Your request for an exemption was denied because you do not qualify for the exemption.

ADDITIONAL FACTORS

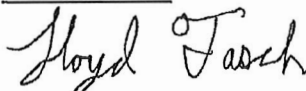
Factors in addition to or other than those listed that affected the determination were:
Exemption Denied

If you are dissatisfied with the determination of the Board of Assessment Review, you may seek judicial review of your assessment pursuant to Article 7 of the Real Property Tax Law (RPTL).

If you are the owner of a one, two or three family residential structure and reside at such residence, or, if you are the owner of unimproved property which is not of sufficient size as determined by your assessing unit to contain a one, two or three family residential structure, you may seek small claims assessment review pursuant to Title 1-A of Article 7 of the RPTL. Petitions for judicial review must be filed within thirty (30) days of the last date allowed by law for filing of the final assessment roll for your assessing unit, or the published notice of such filing, whichever is later. Petition forms for Small Claims Assessment Review may be obtained from the County Clerk's Office.

Vote on complaint:

ALL CONCUR



Lloyd Tasch
Chairperson - Board of Assessment Review